

Department of State Revenue

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Issue

Qualifications To Be Farm Plated.

Authority: IC 6-6-4.1-2; IC 9-29-5-13

IC 9-29-5-13 (b) The license fee for a motor vehicle, trailer, or semi-trailer and tractor operated primarily as a farm truck, farm trailer, or farm semi-trailer and tractor:

Having a declared gross weight of at least eleven thousand (11,000) pounds; and

Used by the owner or guest occupant in connection with agricultural pursuits usual and normal to the user's farming operation;

Is fifty percent (50%) of the amount listed in this chapter for a truck, trailer, or semi-trailer....

Facts

A farmer owns and operates a large farm in northern Indiana. He requested help from the Indiana Department of Revenue District Office concerning the plating of his vehicles. He explained to the auditor at the district office that he had wanted to obtain farm plates but he claims that the Bureau of Motor Vehicles would not issue them to him since he wanted to plate his truck for more than 54,000 pounds.

Question

What are the requirements to become farm plated? Are all miles exempt from the motor carrier tax for vehicles that would otherwise be subject to the tax?

Response

A farm-plated vehicle is a motor vehicle, trailer, or semi-trailer and tractor operated primarily as a farm truck, farm trailer, or farm semi-trailer and tractor and also must be:

A declared gross weight of at least eleven thousand (11,000) pounds.

Used by the owner or guest occupant in connection with agricultural pursuits usual and normal to the user's farming operation.

The license fee for the farm plated vehicle is fifty percent (50%) of the amount charged for a truck, trailer, or semi-trailer and tractor of the same declared gross weight.

If farm plated vehicles are registered as such by the Bureau of Motor Vehicles under IC 9-1-4-41(c) or under a similar law of another state (meaning a similar farm vehicle law) then they are not subject to the motor carrier fuel tax. Also, a farm-plated vehicle may not be operated either part time or incidentally in the conduct of a commercial enterprise or for the transportation of farm products after the commodities have entered the channels of commerce. If a vehicle is involved in any commercial activity, all miles (farm, commercial, personal) are subject to the motor fuel tax. Although the farm vehicles may not be used commercially, they may be used for personal purposes.